King and Ann Marie Frost under the style or firm name of FROSTS NEWSAGENTS, has been dissolved as from 6th October 1990, so far as concerns Charles Edward Frost, who retires from the said firm. All debts due and owing to the said late firm will be received and paid respectively by the said Christopher William Frost, Irene Helen King and Ann Marie Frost, together with Jill Frost, who will continue to carry on the said business in partnership under the style or firm name of Frosts Newsagents.

C. E. Frost, C. W. Frost. I. H. King. A. M. Frost. J. Frost

9th July 1991.

(344)

MISCELLANEOUS

Notice is hereby given that Zora Jewellery Pension Plan is about to be wound up, would Mr. M. C. Elimer get in touch with the trustees of the fund by Fax: 081-997 6372. (411)

S. G. WARBURG & CO. LTD.

Offer by S. G. Warburg & Co. Ltd. on behalf of Jupiter Tarbutt Merlin Holdings PLC to acquire the whole of the issued share capital of Tyndall Holdings Plc not already owned by Jupiter Tarbutt Merlin Holdings PLC

S. G. Warburg & Co. Ltd. announces on behalf of Jupiter Tarbutt Merlin Holdings PLC ("JTM") that, by means of a formal document dated 3rd September, 1991 (the "Offer Document") despatched to shareholders in Tyndall Holdings PLC ("Tyndall"), S. G.Warburg & Co. Ltd. is making an offer (the "Offer") on behalf of JTM for the entire issued share capital of Tyndall not already owned by JTM. Terms defined in the Offer Document have the same meanings in this advertisement.

The Offer comprises, for every 100 ordinary shares of 10 pence each in Tyndall ("Tyndall shares"), 37.5 new ordinary shares of 10 pence each in JTM ("new JTM shares") and 25 pence in cash and so in proportion to any greater or lesser number of Tyndall shares.

In order to provide Tyndall shareholders with the opportunity to receive cash in lieu of part or all of the new JTM shares to which they will become entitled under the Offer, S. G. Warburg & Co. Ltd. is making a separate offer (the "Cash Alternative") to procure purchasers for, or failing which itself to purchase, all or part of the new JTM shares to which Tyndall shareholders are entitled under the Offer at 142 pence for each new JTM share in cash, free of all expenses.

Assuming that a Tyndall shareholder is entitled to receive a whole number of new JTM shares, an election for the Cash Alternative, together with the cash element of the Offer, will enable such Tyndall shareholder to receive 53.5 pence in cash per Tyndall share. The Cash Alternative is conditional only on the Offer becoming or being declared unconditional in all respects.

The full terms and conditions of the Offer are set out in the Offer Document.

The Offer is not being made directly or indirectly in Australia nor to any person in Australia and may not be accepted from Australia and this advertisement is not being published or otherwise distributed in Australia and persons reading this advertisement (including custodians, nominees and trustees) must not distribute or send this advertisement, the Offer Document, the Form of Acceptance or any related documents in, into or from Australia.

The Offer is capable of acceptance until 3.00 p.m. on 24th September, 1991 or such later time and/or date as JTM may decide. The Offer is by means of this advertisement extended to all persons to whom the Offer Document may not be despatched who hold, or who are entitled to have allotted or issued to them, Tyndall shares to which the Offer relates. Such persons are informed that copies of the Offer Document, the Form of Acceptance and related documents are available for collection from S. G. Warburg & Co. Ltd., 2 Finsbury Avenue, London EC2M 2PA.

The Directors of JTM accept responsibility for the information contained in this advertisement and, to the best of their knowledge and belief (having taken all reasonable care to ensure that such is the case), such information is in accordance with the facts and does not omit anything likely to affect the import of such information.

The contents of this advertisement (for which the Directors of JTM accept responsibility) have been approved by S. G. Warburg & Co. Ltd., which is a member of the Securities and Futures Authority, for the purposes of section 57 of the Financial Services Act.

4th September 1991. (480)

SEQUESTRATION NOTICES

The Estate of DAVID KANE, residing at 13F Hilltown Court, Dundee, was sequestrated by the Sheriff of Tayside, Central and Fife at Dundee, on 15th August 1991, and Neil Muir Sharp, Ten Constitution Road, Dundee DD1 9PN, has been appointed by the Court to act as Interim Trustee on the sequestrated Estate.

Any Creditor of the Debtor named above is invited to submit his statement of claim in the prescribed form, with any supporting account or vouchers, to the Interim Trustee. For the purpose of formulating claims Creditors should note that the date of sequestration was 24th July 1991.

Any Creditor known to the Interim Trustee will be notified of the date, time and place of the statutory Meeting of Creditors to elect a Permanent Trustee.

N. M. Sharp, Interim Trustee

27th August 1991.

(256)

The Estate of NORAH HUGHES, residing at 132 Old Caley Road, Irvine KA12 0UX, was sequestrated by the Sheriff at Kilmarnock, on 28th August 1991, and Bryan A. Jackson, Pannell Kerr Forster, 40 Wellington Street, Glasgow G2 6RL, has been appointed by the Court to act as Interim Trustee on the sequestrated Estate.

Any Creditor of the Debtor named above is invited to submit his statement of claim in the prescribed form, with any supporting accounts or vouchers, to the Interim Trustee. For the purpose of formulating claims Creditors should note that the date of sequestration was 2nd July 1991.

Any Creditor known to the Interim Trustee will be notified of the date, time and place of the statutory Meeting of Creditors to elect a Permanent Trustee.

B. A. Jackson, Interim Trustee

2nd August 1991.

(384)

The Estate of WILLIAM ALLAN, as an individual and as a partner of Allan Forrest Marketing, having a place of business at 9 Castle Street, Forfar, was sequestrated by the Sheriff at Forfar, on 13th August 1991, and Raymond E. Blin, Pannell Kerr Forster, 40 Wellington Street, Glasgow G2 6RL, has been appointed by the Court to act as Interim Trustee on the sequestrated Estate.

Any Creditor of the Debtor named above is invited to submit his statement of claim in the prescribed form, with any supporting accounts or vouchers, to the Interim Trustee. For the purpose of formulating claims Creditors should note that the date of sequestration was 27th June 1991.

Any Creditor known to the Interim Trustee will be notified of the date, time and place of the statutory Meeting of Creditors to elect a Permanent Trustee.

R. E. Blin, Interim Trustee

30th August 1991.

(383)

The Estate of IAIN FORREST, as an individual and as a partner of Allan Forrest Marketing, having a place of business at 9 Castle Street, Forfar, was sequestrated by the Sheriff at Forfar, on 13th August 1991, and Raymond E. Blin, Pannell Kerr Forster, 40 Wellington Street, Glasgow G2 6RL, has been appointed by the Court to act as Interim Trustee on the sequestrated Estate.

Any Creditor of the Debtor named above is invited to submit his statement of claim in the prescribed form, with any supporting accounts or vouchers, to the Interim Trustee. For the purpose of formulating claims Creditors should note that the date of sequestration was 27th June 1991.

Any Creditor known to the Interim Trustee will be notified of the date, time and place of the statutory Meeting of Creditors to elect a Permanent Trustee.

R. E. Blin, Interim Trustee

30th August 1991.

(382)